

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:

THE GREAT ATLANTIC & PACIFIC TEA  
COMPANY, INC., *et al.*

Debtors.

Chapter 11

Case No. 15-23007 (RDD)

-----X  
The Official Committee of Unsecured Creditors on  
behalf of the bankruptcy estate of THE GREAT  
ATLANTIC & PACIFIC TEA COMPANY, INC.,  
*et al.*

Plaintiff,

v.

McKESSON CORPORATION,

Defendant.  
-----X

Adv. Proc. No. 17-08264 (RDD)

**DECLARATION OF  
DAWN DEVITO**

Dawn DeVito, states, under penalty of perjury:

1. This declaration is offered in support of the opposition of Plaintiff The Official Committee of Unsecured Creditors on behalf of the bankruptcy estate of The Great Atlantic & Pacific Tea Company, Inc., *et al.* ("A&P") to defendant McKesson Corporation's ("McKesson") motion for summary judgment.

2. I am A&P's VP Administration, and I have been in this position since 2017. Among other things, I manage the winddown team related to A&P's bankruptcy, and until A&P's liquor stores were sold, I managed those remaining corporate employees engaged in the accounting and general business operations of the liquor stores. Prior to becoming the VP Administration, I was A&P's Senior Director of Corporate Accounting & Financial Planning and Analysis/Controller from 2015 to 2017. In this position, I managed the operations of the Financial Planning & Analysis and Accounting departments of A&P's business including, but

not limited to, A&P's pharmacy business. I am also a Certified Public Accountant and a Chartered Global Management Accountant.

3. The facts set forth in this Declaration, except where stated upon information and belief, are based upon my personal knowledge, my education, and my work experience. These facts are also based on my review of relevant documents concerning A&P and its operations as well as relevant documents exchanged in the course of discovery and motion practice including, but not limited to, those documents annexed as Exhibits to this Declaration. If called to testify, I would testify competently to the facts set forth in this Declaration.

4. In my position, I am a custodian of the books, records, and files of A&P ("Records") as they pertain to McKesson and the transactions at issue. Among other things, I am knowledgeable about the way A&P prepares and maintains Records, and the way A&P would record information or employ contractors to record information in its Records.

5. I am informed and believe that (i) the Records constitute writings taken or made and kept in the course of the regularly conducted business activity of A&P; (ii) it is the regular practice of A&P to have these Records made, kept, and preserved; (iii) such Records are made at or near the time of the acts or events recorded, by employees or contractors of A&P with a business duty to do so; and (iv) the Records are or were made by, or are or were made from information transmitted by employees or contractors of A&P with personal knowledge of the acts and events recorded therein and with a business duty to record such acts and events.

6. The statements made herein regarding the invoicing and payment practices of McKesson and A&P are based on my general working knowledge of such practices and my review of A&P's Records.

**The Invoicing and Payment Practices Between McKesson and A&P  
Prior to July 13, 2015**

7. Prior to July 13, 2015, A&P would typically receive a weekly email from McKesson that contained excel spreadsheet attachments that would detail, among other things, all the invoices that McKesson had generated the week prior for Merchandise that was delivered to A&P (“Weekly Summary Invoice Reports”). *See e.g.*, annexed as **Exhibit “A”**, a true and correct copy of an email with attachments from Claire Workman, Accounts Receivable, McKesson (“Workman”) to Pat Aleman, Administrative Coordinator, Treasury and Inventory Control, The Great Atlantic & Pacific Tea Company, Inc. (“Aleman”)(May 20, 2015 8:51 A.M.) (the “May 20, 2015 Workman Email”).

8. Typically, the Weekly Summary Invoice Reports consisted of two excel spreadsheets attached to the weekly email; one Weekly Summary Invoice Report would pertain to non-Generics Merchandise<sup>1</sup> and the other to Generics Merchandise. Both spreadsheets detailed the invoices generated each day during a specific week. In the body of the email, McKesson stated the amounts A&P owed to McKesson and when these amounts were due.

9. For example, in looking at the May 20, 2015 Workman Email annexed as **Exhibit “A”**, the excel spreadsheet, entitled “AnP\_Pathmark 05.10.15-05.16.15 Due 05.22.15.xls”, pertains to non-Generics Merchandise and contains a listing of all invoices for non-Generics Merchandise generated each day during the week of May 10, 2015 to May 16, 2015. While the other attached excel spreadsheet, entitled “Copy of GX chain 013-940 Dating Report \_20\_05\_2015\_Reports.xls”, pertains to Generics Merchandise and contains a listing of all invoices for Generics Merchandise generated each day during the week of May 10, 2015 to May

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<sup>1</sup> Term is defined at paragraph 1(A) of the Supply Agreement dated December 6, 2012 (the “Supply Agreement”), a true and correct copy of which is annexed as **Exhibit “H”**.

16, 2015. In the body of the email, it states that for non-Generics Merchandise “[p]ayment in the amount of \$3,840,125.40 is due Friday, 05/22/15”; whereas, the Generics Merchandise “total is \$886,529.16 and is due on 06/26/15.” *Id.*

10. My understanding of the Supply Agreement payment terms for non-Generics Merchandise is that invoices dated from Monday through Friday of a week were due and payable by Friday of the following week, and for Generics Merchandise, invoices dated Monday through Friday of a week were due and payable on the sixth following Friday.

11. This is consistent with what is demonstrated in paragraph 9 above where payment for non-Generics Merchandise was due on Friday, May 22, 2015, six (6) days from Saturday, May 16, 2015, the end date of the non-Generics Weekly Summary Invoice Report. Payment for Generics Merchandise was due on Friday, June 26, 2015, the sixth Friday (41 days) from Saturday, May 16, 2015, the end date of Generics Weekly Summary Invoice Report.

12. These 6 and 41 day terms exemplified by the May 20, 2015 Email from McKesson are consistent with A&P’s understanding of the Supply Agreement payment terms.<sup>2</sup>

#### **Invoicing and Payment Practices On and After July 13, 2015**

13. Starting on July 13, 2015, on a go-forward basis only, A&P started to receive a daily report via email from McKesson that contained all invoices for Merchandise delivered to A&P on a particular day with the total amount owed by A&P for that particular day’s deliveries (the “Daily Summary Invoice Report”). *See e.g.*, annexed as **Exhibit “B”**, a true, correct and redacted copy of an email without attachments from Workman to Aleman and Joan Baker,

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<sup>2</sup> In limited instances, McKesson would provide extended dating products to A&P. If a manufacturer gave McKesson extended payment terms for these products, then McKesson would pass along these extended payment terms to A&P. So, in these particular instances, terms for extended dating products could be different from Generic and non-Generic Merchandise payment terms set forth in the Supply Agreement.

Director of Treasury and Inventory Control, The Great Atlantic & Pacific Tea Company, Inc. (“Baker”) (September 11, 2015 7:54 A.M.). With exception of the Daily Summary Invoice Report dated July 19, 2015, A&P was to pay, and did pay, McKesson, upon receipt of a Daily Summary Invoice Report, one business day after the delivery of the invoiced Merchandise.

14. McKesson’s own records also reflect that A&P was to pay McKesson on one day terms on a go-forward basis after July 13, 2015. Under the “Branded Pref period” spreadsheet of the McKesson Transaction History Spreadsheets offered in support of its Motion, one day terms are listed under the column entitled “Invoice Terms” for each invoice dated between July 13, 2015 and July 17, 2015. Also, on July 13, 2015, McKesson informed A&P that payment for the invoiced Merchandise was to be made via wire and made the day after shipment. *See* annexed as **Exhibit “C”**, a true and correct copy of an email from Jenifer Towsley, Vice President, Credit and Financial Services, U.S. Pharmaceutical, McKesson Corporation (“Towsley”) to Tim Carnahan, Senior Vice President and Chief Financial Officer, The Great Atlantic & Pacific Tea Company, Inc. (“Carnahan”), Robin Page, RPh., Vice President of Pharmacy, The Great Atlantic & Pacific Tea Company, Inc. (“Page”), Eric Kanterman, Chief Merchandising Officer, The Great Atlantic & Pacific Tea Company, Inc. (“Kanterman”), and Meg Mitchell, Director, Strategic Solutions, McKesson Retail National Accounts, McKesson (July 13, 2015 7:15 A.M.).

15. According to A&P’s records, A&P ceased purchasing Merchandise from McKesson in and around November 23, 2015 which was around when A&P ceased grocery store operations, including its pharmacy operations. *See e.g.*, annexed as **Exhibit “D”**, a true, correct and redacted copy of an email without attachments from Workman to Aleman and Baker (November 23, 2015 7:51 A.M.) and a true, correct and redacted copy of an email without attachments from Workman to Aleman and Baker (November 24, 2015 8:15 A.M.).

**Payments Made to McKesson on One Day Terms During the Week of July 13, 2015**

16. According to A&P's records, A&P paid McKesson the following amounts<sup>3</sup> via wire during the week of July 13, 2015 on one day terms ("One Day Payments"):

- \$1,436,808.53 for Merchandise invoiced on July 13, 2015, with the wire being initiated in and around 12:09 P.M. CT on Tuesday, July 14, 2015 with payment to be received on Tuesday, July 14, 2015;
- \$1,098,919.73 for Merchandise invoiced on July 14, 2015, with the wire being initiated in and around 14:05 P.M. CT on Wednesday, July 15, 2015 with payment be received on Wednesday, July 15, 2015;
- \$883,260.71 for Merchandise invoiced on July 15, 2015, with the wire being initiated in and around 14:06 P.M. CT on Thursday, July 16, 2015 with payment to be received on Thursday, July 16, 2015; and
- \$830,735.91 for Merchandise invoiced on July 16, 2015, with the wire being initiated in and around 13:02 P.M. CT on Friday, July 17, 2015 with payment to be received on Friday, July 17, 2015.

See annexed as **Exhibit "E"**, a true, correct and redacted copies of the relevant portions of "824 Application Advice Reports", confirmations of transaction acceptance pertaining to A&P's wire transactions to McKesson during the week of July 13, 2015.

**Unpaid McKesson Summary Invoice Reports Prior to July 19, 2015**

17. According to A&P's records, A&P did not pay five Weekly Summary Invoice Reports for Generics Merchandise only and one Daily Summary Invoice Report dated July 19, 2015 for deliveries of Merchandise allegedly made to A&P prior to July 19, 2015. These Reports include the following:

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<sup>3</sup> For these four payments, there is a discrepancy between the daily total amount invoiced by McKesson to A&P and what A&P actually paid McKesson. This discrepancy seems to be explained by McKesson's Towsley, who informed A&P that "[t]he amount [of the daily invoice] will not match exactly the amount needed to be wired, because of credits and other items that hit the account." See **Exhibit "C"**, a true, correct, and redacted copy of an email with attachment from Towsley to Carnahan, Page, and Kanterman (July 13, 2015 2:34 P.M.). It is my understanding that the One Day Payments satisfied in full the respective amounts owed for Merchandise invoiced and delivered by McKesson between July 13, 2015 and July 16, 2015 on one day terms.

- A&P/Pathmark report for week ending 06/13/15 with “[d]oc dates” of 06/07/15 through 06/13/15 for Generics Merchandise only in the amount of \$802,725.96 and due on 07/24/15;
- A&P/Pathmark report for week ending 06/20/15 with “[d]oc dates” of 06/14/15 through to 06/20/15 for Generics Merchandise only in the amount of \$779,140.00 and due on 07/31/15;
- A&P/Pathmark report for week ending 06/27/15 with “[d]oc dates” of 06/21/15 through to 06/27/15 for Generics Merchandise only in the amount of \$846,593.47 and due on 08/07/15;
- A&P/Pathmark report for week ending 07/04/15 with “[d]oc dates” of 06/28/15 through to 07/04/15 for Generics Merchandise only in the amount of \$847,107.43 and due on 08/14/15;
- A&P/Pathmark report for week ending 07/11/15 with “[d]oc dates” of 07/05/15 through to 07/11/15 for Generics Merchandise only in the amount of \$919,511.12 and due on 08/21/15; and
- A&P/Pathmark report for the day ending 07/19/15 with “[d]oc dates” of 07/17/15 through to 07/19/15 for Merchandise in the amount of \$883,298.31 and due on 07/20/15.

See annexed, as **Exhibit “F”**, true, correct and redacted copies of A&P’s records that pertain to the above-referenced five Weekly Summary Invoice Reports and the July 19, 2015 Daily Summary Invoice Report. These records contain, among other things, McKesson emails only, without attachments, detailing total invoice amounts and payment information along with A&P’s Invoice Batch pages that are used to internally process a payment. See also annexed, as **Exhibit “G”**, a true and correct copy of a register of A&P’s unpaid McKesson invoices between January 1, 2015 to July 19, 2015 that was generated in A&P’s regular course of business by running a SBT query for on hold McKesson invoices (the “2015 Unpaid Invoices Register”).

18. Assuming that invoices were issued by McKesson in and around the day Merchandise was actually delivered, which is indicated by the *Declaration of Jenifer Towsley in Support of McKesson Corporation’s Motion for Summary Judgment* (the “Towsley Declaration”) at paragraphs 14-16, then A&P did not pay the following Summary Invoice Reports for

McKesson Merchandise delivered within 20 days the before the commencement of A&P's

Chapter 11 bankruptcy cases on July 19, 2015 (the "Commencement Date"):

- A&P/Pathmark report for week ending 07/04/15 with "[d]oc dates" of 06/28/15 through to 07/04/15 for Generics Merchandise only in the amount of \$847,107.43 and due on 08/14/15;
- A&P/Pathmark report for week ending 07/11/15 with "[d]oc dates" of 07/05/15 through to 07/11/15 for Generics Merchandise only in the amount of \$919,511.12 and due on 08/21/15; and
- A&P/Pathmark report for the day ending 07/19/15 with "[d]oc dates" of 07/17/15 through to 07/19/15 for Merchandise in the amount of \$883,298.31 and due on 07/20/15.

*See Exhibit "F".*

This would mean that McKesson did not receive payment for the total amount of \$2,649,916.86 for McKesson Merchandise allegedly delivered to A&P in the twenty days before the Commencement Date.

**McKesson's 11 U.S.C. § 503(b)(9) Claim**

19. I have reviewed McKesson's amended proof of claims with supporting detail that was subsequently provided by McKesson. As I understand it, McKesson is asserting a General Unsecured Claim in the amount of \$1,827,420.19 and a 11 U.S.C. § 503(b)(9) claim in the amount of \$1,748,115.92.

20. I tried to reconcile McKesson's 11 U.S.C. § 503(b)(9) claim in the amount of \$1,748,115.92 based on the records provided by McKesson to date; but, the information that I have is insufficient to complete this reconciliation. If McKesson could provide supporting information such as complete copies of their Weekly and Daily Summary Invoice Reports that were sent to A&P during the Preference Period, then I may be able to reconcile McKesson's 11 U.S.C. § 503(b)(9) claim based on McKesson's records.



21. When I reconciled McKesson's 11 U.S.C. § 503(b)(9) claim based on A&P's records only, I determined that McKesson's 11 U.S.C. § 503(b)(9) claim is no more than \$1,407,657.68.

22. I reached this number of \$1,407,657.68 in the following manner: As discussed in paragraph 18 above, there were three Summary Invoice Reports for McKesson Merchandise that A&P did not pay which fell within 20 days of the Commencement Date and totaled \$2,649,916.86. I took this total amount of \$2,649,916.86 and subtracted it by \$1 million as A&P paid a \$1 million extension fee to McKesson as I understand it based on terms of the Extension of Compliance with Terms of Supply Agreement dated September 8, 2015 ("Extension Agreement"). See annexed as **Exhibit "H"** a true and complete copy of Extension of Compliance with Terms of Supply Agreement dated September 8, 2015, Section 3. My understanding is that A&P's payment of the \$1 million extension fee was to be used to reduce McKesson's 11 U.S.C. § 503(b)(9) claim dollar for dollar, thus by \$1 million. According to A&P's records, this reduced McKesson's 11 U.S.C. § 503(b)(9) claim to \$1,649,916.86. Upon review of A&P's records, the remaining 11 U.S.C. § 503(b)(9) claim of \$1,649,916.86 was further reduced by \$242,259.18, which was the total amount of Merchandise returned by A&P to McKesson; thus, based on A&P's records, McKesson's 11 U.S.C. § 503(b)(9) claim is \$1,407,657.68. Annexed as **Exhibit "I"** is a true and correct copy of my calculation of my foregoing analysis.

23. If there is additional information to consider, then once provided I can review; and, if necessary, adjust my analysis accordingly.

24. It is my understanding that McKesson has represented in its summary judgment papers that it may further amend its 11 U.S.C. § 503(b)(9) claim to \$2,636,302.30. Without

more information and support, I am unable to assess and reconcile McKesson's assertion that its 11 U.S.C. § 503(b)(9) claim should now be valued at \$2,636,302.30. As discussed above, A&P's records show that McKesson's 11 U.S.C. § 503(b)(9) is no more than \$1,407,657.68.

**Observations Concerning the Transaction History Spreadsheets Prepared by McKesson**

25. I reviewed McKesson's Transaction History Spreadsheet that was prepared by McKesson's Lalitha Iragavarapu and accompanied McKesson's summary judgment motion papers. *See* Declaration of Lalitha Iragavarapu in Support of McKesson Corporation's Motion for Summary Judgment ("Iragavarapu Declaration") at ¶8.

26. While I understand that the Transaction History Spreadsheet is intended to be a summary of transactions for the one-year period leading up to the Commencement Date, I observed, among other things, the following after reviewing the Spreadsheet: (1) the Transaction History Spreadsheet does not include, among other things, information related to the application of A&P's payments to invoices and information related to credit memos; (2) there are inconsistencies across the Transaction History Spreadsheet with respect to the way data is presented; and (3) there are discrepancies and deficiencies contained within the Generics spreadsheets when compared to other McKesson and A&P records.

27. First, while the Transaction History Spreadsheet generally shows the amount of a particular invoice and an acknowledgement that payment was received, it does not set forth the actual payment amount received from A&P or how McKesson applied A&P's payments against McKesson invoices. Also, the Transaction History Spreadsheet does not include information pertaining to credit memos, like for returned Merchandise.

28. From what I have reviewed, McKesson has not provided any documentation demonstrating what A&P payments were received and how those payments were applied against McKesson invoices.

29. Second, I noticed that there are inconsistencies across the Transaction History Spreadsheet with respect to the way data is presented. For instance, the Branded and Promotional spreadsheets contain details about each of the individual invoices issued by McKesson; whereas, the Generics spreadsheets appear to only contain summary information for the total amount of invoices issued by McKesson over a specific time period.

30. Third, there are noticeable discrepancies and deficiencies within the Generics spreadsheets of the Transaction History Spreadsheet.

31. The “Generics-Pref” spreadsheet blatantly fails to include two payments that A&P made to McKesson. A&P paid McKesson \$859,138.86 on July 3, 2015 for a Weekly Summary Invoice Report with an end date of May 23, 2015 for Generics Merchandise, and \$865,317.11 on July 10, 2015 for a Weekly Summary Invoice Report with an end date of May 30, 2015 for Generics Merchandise. *See* annexed as **Exhibit “J”**, true, correct and redacted copies of the relevant portions of “824 Application Advice Reports”, confirmations of transaction acceptance pertaining to A&P’s Automated Clearing House (“ACH”) transactions to McKesson scheduled for July 3, 2015 and July 10, 2015. If A&P paid McKesson each Friday during the Preference Period for Merchandise, and there are thirteen Fridays during the Preference Period, then there should be thirteen invoice entries for A&P listed in the “Generics-Pref” spreadsheet. But, for some unknown reason, there are only eleven invoice entries listed for A&P in the “Generics-Pref” spreadsheet.

32. Further, the dates listed under the column header “Doc Dates” of the Generics spreadsheets do not correlate to the dates of the corresponding McKesson Weekly Summary Invoice Reports for Generics Merchandise.

33. For example, in looking at the body of an email with annexed Weekly Summary Invoice Reports with an end date of July 11, 2015, it clearly indicates that payment of the amount of \$5,000,563.27 for non-Generics Merchandise was due on “07/17/15”, which is 6 days from the Weekly Summary Invoice Report with the July 11, 2015 end date, but payment of the amount of \$919,511.12 for Generics Merchandise was due on “08/21/15”, which is 41 days from the Weekly Summary Invoice Report with the July 11, 2015 end date. As I understand it, this would be consistent with the Supply Agreement terms including for Generics Merchandise as August 21, 2015 is the sixth Friday (41 days) from the week end date of July 11, 2015. *See Exhibit “H”*, Supply Agreement at paragraph 4(A) and annexed as **Exhibit “K”**, a true and correct copy of an email without attachments from Workman to Aleman and Baker (July 15, 2015 9:56 A.M.)(the “July 15, 2015 Workman Email”);.

34. But, for some reason, the “Generics Pref” spreadsheet has the “Doc Date” of “07/17/15” for this same Generics Weekly Summary Invoice Report with an end date of July 11, 2015. It looks like McKesson mistakenly listed the invoice date as “07/17/15” for the non-Generics Weekly Summary Invoice Report as the “Doc Date” when it should have been “07/11/15”, which is the week end date for this particular Generics Weekly Summary Invoice Report. It is unclear to me how the date “07/17/15” relates to this particular Generics Weekly Summary Invoice Report.

35. Similar mistakes are made for each of the dates listed under the “Doc Date” column header of both Generics spreadsheets.

36. Also, the 35-day terms listed under “Invoice Terms” columns of the Generics spreadsheets incorrectly suggest that payment is due five weeks from date of invoice and not six weeks (the sixth Friday) as stated in the Supply Agreement for Generics Merchandise. Moreover, 35 day terms listed here seems to contradict at least one McKesson Weekly Summary Invoice Report for Generics Merchandise for the week ending May 16, 2015, which lists 43 day terms under a column entitled “Payment Terms Cd (CUR)”. See **Exhibit “A”**, and **Exhibit “H”** Supply Agreement at paragraph 4(A).

37. 41 day terms or 43 day terms is in keeping with what I understand to be the Supply Agreement payment terms for Generic Merchandise, and not 35 day terms.

38. The foregoing inconsistencies, discrepancies, and deficiencies raise questions about the methods employed to generate the Transaction History Spreadsheet and the way information in the Generics spreadsheets, particularly the Generics Pref” spreadsheet, in McKesson’s Transaction History Spreadsheet, was gathered, prepared, and summarized. This is very concerning because, as discussed below, the information contained in the “Generics Pref” spreadsheet, is relied upon in the Iragavarapu Declaration, particularly at paragraph 12.

#### **Observations about the Iragavarapu Declaration**

39. I am having difficulty understanding that portion of the Iragavarapu Declaration at paragraph 12, which states that “McKesson generated invoices and delivered Pharmaceuticals” to A&P on July 17, 2015 in the amount of \$1,811,959.20. This statement is inconsistent with and seems to contradict information contained in McKesson’s records, the Towsley Declaration at paragraphs 14-16, and A&P’s own records.

40. A&P did not receive any Weekly or Daily Summary Invoice Report from McKesson where the total amount of invoiced McKesson Merchandise was \$1,811,959.20 with payment being due on July 17, 2015.

41. Ms. Iragavarapu does not explicitly state how she determined that “Pharmaceuticals” in the amount of \$1,811,959.20 were invoiced and delivered to A&P on July 17, 2015.

42. I assume Ms. Iragavarapu arrived at this figure by adding \$919,511.12, which was for Generic Merchandise invoiced for the week ending July 11, 2015, to \$892,448.08, which in looking at the “Branded Pref period” spreadsheet on McKesson’s Transaction History Spreadsheet, was the alleged total amount of McKesson Merchandise invoiced by McKesson on July 17, 2015.

43. According to the July 15, 2015 Workman Email and A&P’s own records, Generic Merchandise in the amount of \$919,511.12 was invoiced by McKesson to A&P during the week of July 5, 2015 through July 11, 2015. *See Exhibits “F” and “K”*. As discussed in paragraph 33 above, payment for Generics Merchandise in the amount of \$919,511.12 was due on 41 day terms by August 21, 2015. Assuming that invoices for Merchandise were issued by McKesson in and around the day Merchandise was actually delivered, as indicated by the Towsley Declaration at paragraphs 14-16, then the Generics Merchandise invoiced during the week of July 5, 2015 through July 11, 2015 should have been delivered during the week of July 5, 2015 through July 11, 2015.

44. According to A&P’s records, A&P did not receive any subsequent invoice for Merchandise in the amount of \$919,511.12 that was supposedly delivered on July 17, 2015.

45. To date, I have not seen any delivery documentation from McKesson showing when this \$919,511.12 of Generic Merchandise was actually delivered on July 17, 2015 as alleged in the Iragavarapu Declaration.

46. A&P did not pay the \$919,511.12 due on August 21, 2015 because by the time this came due for payment, A&P had already filed for bankruptcy and this was considered a prepetition debt not to be paid. As discussed in paragraphs 17-18 above, this invoice is one of six Summary Invoice Reports that A&P did not pay McKesson prior to the Commencement Date.

47. So, with respect to the Iragavarapu Declaration at paragraph 12, A&P did receive a Weekly Summary Invoice Report between July 14, 2015 and July 17, 2015 for \$919,511.12 of Generics Merchandise. But, this Merchandise was more than likely delivered the week of July 5, 2015 through July 11, 2015, and not on July 17, 2015, as indicated by McKesson.

48. To the extent that McKesson is asserting that A&P received \$892,448.08 of Merchandise on July 17, 2015, A&P, as stated in paragraphs 17-18 above, did not pay a Daily Summary Invoice Report invoice dated July 19, 2015 in amount of \$883,298.31. *See* annexed as **Exhibit “L”**, a true, correct and redacted copy of an email without attachments from Workman to Aleman and Baker (July 20, 2015 9:21 A.M.) (the “July 20, 2015 Workman Email”).

49. It may be that this \$883,298 is the \$892,448.08 of Merchandise that McKesson alleges it invoiced and delivered to A&P on July 17, 2015. Without more information and support, I cannot make this determination.

50. It would be helpful if McKesson were to provide the actual Daily Summary Invoice Reports that accompanied the July 15, 2015 Workman Email and the July 20, 2015 Workman Email as well as delivery documents showing when the \$1,811,959.20 of Merchandise was delivered and when deliveries of McKesson Merchandise were made to A&P on July 17, 2015 to support McKesson’s assertion that McKesson generated invoices and delivered Pharmaceuticals to A&P on July 17, 2015 in the amount of \$1,811,959.20.

51. Lastly, according to A&P's records, A&P received approximately 57 Weekly Summary Invoice Reports and Daily Summary Invoice Reports, totaling approximately \$196,751,299.56, in the year leading up to the Commencement Date.

52. I declare under the penalty of perjury that to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Executed this 9th day of September 2019.

/s/ Dawn DeVito  
DAWN DEVITO



# **EXHIBIT A**

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**From:** Page, Robin  
<IMCEAEX-\_O=APTEA\_OU=MONNTADM\_CN=RECIPIENTS\_CN=PAGER@namprd13.pr  
od.outlook.com>  
**Sent:** Wednesday, May 20, 2015 8:59 AM  
**To:** Carnahan, Tim  
**Subject:** Fwd: A&P\_Pathmark weekly report for 05.10.15-05.16.15 Due 05.22.15  
**Attachments:** AnP\_Pathmark 05.10.15-05.16.15 Due 05.22.15.xls; Copy of GX Chain 013-940 Dating  
Report\_20\_05\_2015\_Report.xls

As we discussed. This is how mckeson informs what is due when

Thank you,  
Robin  
Sent from my Verizon Wireless 4G LTE smartphone

----- Original message -----

From: "Workman, Claire"  
Date: 05/20/2015 8:51 AM (GMT-05:00)  
To: "Aleman, Pat"  
Cc: "Hauf, Lisa", "Korbish, Debbie", "Page, Robin", "Klug, Mary", "Haynes, Cathy", "Towsley, Jenifer",  
"Korbish, Debbie", "Fox, Patti", "Compuesto, Aimee", "Voirin, Courtney", "Evans, Kimberly", "Hughes,  
Erin", "Joslyn, Denise"  
Subject: A&P\_Pathmark weekly report for 05.10.15-05.16.15 Due 05.22.15

Good morning Pat,

Attached are the A&P / Pathmark reports for week ending 05/16/15. Doc dates are 05/10/15 through 05/16/15.

Payment in the amount of \$3,840,125.40 is due Friday, 05/22/15. The generic total is \$886,529.16 and is due on  
06/26/15.

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center  
McKesson Pharmaceutical  
1220 Senlac Drive

Carrollton TX 75006

972-389-3392 Tel  
972-446-5782 Fax

[claire.workman@mckesson.com](mailto:claire.workman@mckesson.com)

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# **EXHIBIT B**

---

**From:** Workman, Claire <Claire.Workman@McKesson.com>  
**Sent:** Friday, September 11, 2015 7:54 AM  
**To:** Aleman, Pat; Baker, Joan  
**Cc:** Klug, Mary; Towsley, Jenifer; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise; Iragavarapu, Lalitha; Page, Robin; Storebilling  
**Subject:** A&P\_Pathmark daily report for 09.10.15-09.10.15 Due 09.11.15  
**Attachments:** AnP\_Pathmark 09.10.15-09.10.15 Due 09.11.15.xls

Good morning Pat,

Attached are the A&P / Pathmark report for day ending 09/10/15. Doc dates are 09/10/15 through 09/10/15.

Payment in the amount of \$983,164.22 is due today, 09/11/15. Please provide me the confirmation # once wire has been initiated.

See wire instructions below for your convenience.

#### Wire Payments

Listed below are the new **WIRE INSTRUCTIONS (only) (NOT ACH CREDIT INSTRUCTIONS)**.  
Please make sure the customer is asking for WIRE Instructions and not ACH Instructions.

<b>BANK NAME:</b>	Bank of America, Concord, CA
<b>Transit Routing Number:</b>	
<b>Account Number:</b>	
<b>Account Name:</b>	CGSF Funding Corporation, An indirect subsidiary of McKesson, Inc.

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center  
McKesson Pharmaceutical

1220 Senlac Drive  
Carrollton TX 75006

972-389-3392 Tel  
972-446-5782 Fax  
[claire.workman@mckesson.com](mailto:claire.workman@mckesson.com)

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# EXHIBIT C



---

**From:** Carnahan, Tim <IMCEAEX-\_O=APTEA\_OU=EXCHANGE+20ADMINISTRATIVE+20GROUP+20+28FYDIBOHF23SPDLT+29\_CN=RECIPIENTS\_CN=CARNAHAT@namprd13.prod.outlook.com>  
**Sent:** Monday, July 13, 2015 3:24 PM  
**To:** Baker, Joan; Klug, Mary  
**Subject:** FW: Supply Agreement between A&P and McKesson; Changes to Payment and Credit Terms  
**Attachments:** ap 07.13.15 combined.xlsx

fyi

-----Original Message-----

From: Towsley, Jenifer [mailto:Jenifer.Towsley@McKesson.com]  
Sent: Monday, July 13, 2015 2:34 PM  
To: Carnahan, Tim; Page, Robin; Kanterman, Eric  
Cc: Mitchell, Meg  
Subject: RE: Supply Agreement between A&P and McKesson; Changes to Payment and Credit Terms

Tim:

Please see attached. Total amount for today's deliveries: \$1,447,016.35

This is an example of the high level summary we can provide on the day prior to a wire. Two things to consider:

- 1) It is not possible to provide until 11am, in order to capture the correct daily invoices.
- 2) The amount will not match exactly the amount needed to be wired, because of credits and other items that hit the account. The exact amount needed via wire can be sent by 10am the day following.

We can discuss on today's call.

Here are the wiring instructions:

Wire Payments

Listed below are the new WIRE INSTRUCTIONS (only) (NOT ACH CREDIT INSTRUCTIONS).

BANK NAME	Bank of America, Concord, CA
Transit Routing Number:	[REDACTED]
Account Number:	[REDACTED]
Account Name:	CGSF Funding Corporation, An indirect subsidiary of McKesson, Inc.

Thank you,

Jenifer Towsley  
VP Credit and Financial Services  
U.S. Pharmaceutical

McKesson Corporation  
One Post Street, 20th Floor  
San Francisco, CA 94104

415.983.9333 ph  
415.420.2024 cell

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-----Original Message-----

From: Towsley, Jenifer

Sent: Monday, July 13, 2015 7:15 AM

To: Tim Carnahan; Robin Page; Eric Kanterman; Mitchell, Meg

Subject: Supply Agreement between A&P and McKesson; Changes to Payment and Credit Terms

Hi Tim;

I know we have a call today, and we can go over the details of the new terms process live, however I wanted to give a very high level summary of the expectations so that we can make sure to get payment.

1) McKesson will expect payment via a wire, rather than an ACH, on the day following shipment.

2) McKesson is able to send high level summary by 11am ET each day for that's days shipments (I am looking into the requested 10am ET) so that A&P is able to set up a wire for the following day. I will have the high level summary shortly for tomorrow's wire. Today this summary will come directly from me.

3) McKesson will be able to send the detail as A&P receive today on the day following shipment (to back up the summary from the day prior).

All existing payables prior to today's shipment will be due on their regular scheduled due date.

I will have all details for you on the call re: contacts for the reporting, wire instructions (same as you have used in the past). Following the call I will also detail in writing the parameters of the process and the terms.

Thank you,  
Jenifer Towsley  
415.983.9333 ph  
415.420.2024 cell

The attachment(s) to the foregoing e-mail were produced in native format and are available at The Clerk of the Court.

# EXHIBIT D

**From:** Monday, November 23, 2015 7:51 AM  
**To:** Aleman, Pat; Baker, Joan  
**Cc:** Klug, Mary; Towsley, Jenifer; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise; Iragavarapu, Lalitha; Storebilling; Smith, Francis  
**Subject:** A&P\_Pathmark daily report for 11.20.15-11.22.15 Due 11.23.15  
**Attachments:** AnP\_Pathmark 11.20.15-11.22.15 Due 11.23.15.xls

Good morning Pat,

Attached is the A&P / Pathmark report for day ending 11/22/15. Doc dates are 11/20/15 through 11/22/15.

**Payment in the amount of \$3,604.60 is due today, 11/23/15.** Please provide me the confirmation # once wire has been initiated.

See wire instructions below for your convenience.

#### **Wire Payments**

Listed below are the new **WIRE INSTRUCTIONS (only) (NOT ACH CREDIT INSTRUCTIONS)**.  
Please make sure the customer is asking for WIRE Instructions and not ACH Instructions.

<b>BANK NAME:</b>	Bank of America, Concord, CA
<b>Transit Routing Number:</b>	
<b>Account Number:</b>	
<b>Account Name:</b>	CGSF Funding Corporation, An indirect subsidiary of McKesson, Inc.

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center

McKesson Pharmaceutical  
1220 Senlac Drive  
Carrollton TX 75006

972-389-3392 Tel  
972-446-5782 Fax  
[claire.workman@mckesson.com](mailto:claire.workman@mckesson.com)

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---

**From:** Workman, Claire <Claire.Workman@McKesson.com>  
**Sent:** Tuesday, November 24, 2015 8:15 AM  
**To:** Aleman, Pat; Baker, Joan  
**Cc:** Klug, Mary; Towsley, Jenifer; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise; Iragavarapu, Lalitha; Storebilling; Smith, Francis; Hanner, Rebecca  
**Subject:** A&P\_Pathmark daily report for 11.23.15-11.23.15 Due 11.24.15  
**Attachments:** AnP\_Pathmark 11.23.15-11.23.15 Due 11.24.15.xls

Good morning Pat,

Attached is the A&P / Pathmark report for day ending 11/23/15. Doc dates are 11/23/15 through 11/23/15.

Payment in the amount of **\$(9,331.93)** is due today, 11/24/15. Please provide me the confirmation # once wire has been initiated.

CREDIT BALANCE\*\*

See wire instructions below for your convenience.

#### Wire Payments

Listed below are the new **WIRE INSTRUCTIONS (only) (NOT ACH CREDIT INSTRUCTIONS)**.  
Please make sure the customer is asking for WIRE Instructions and not ACH Instructions.

<b>BANK NAME:</b>	Bank of America, Concord, CA
<b>Transit Routing Number:</b>	
<b>Account Number:</b>	
<b>Account Name:</b>	CGSF Funding Corporation, An indirect subsidiary of McKesson, Inc.

Thank you,



**Claire Workman**

Accounts Receivable

**McKesson Corporation**

McKesson Financial Center  
McKesson Pharmaceutical  
1220 Senlac Drive  
Carrollton TX 75006

972-389-3392 Tel

972-446-5782 Fax

[claire.workman@mckesson.com](mailto:claire.workman@mckesson.com)

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# **EXHIBIT E**

# **824 Application Advice Report**

**Payor Bank Name:** WFNDEBI01

**Transaction Date:** 07-14-2015

**Transaction Time:** 12:09

## **Transaction Detail:**

**Payee Name:** MC KESSON DRUG [REDACTED]

**Payee Bank Number:**

**Payee Account Number:**

**Batch Number:**

**Transaction Number:** 185659

**Effective Date:** 07-14-2015

**Payment Method:** FWT

**Transaction Amount:** \$1,436,808.53

**Status Message:** OK - Transaction Accepted

## **Batch Summary:**

# **824 Application Advice Report**

**Payor Bank Name:** WFNDEBI01

**Transaction Date:** 07-15-2015

**Transaction Time:** 14:05

## **Transaction Detail:**

**Payee Name:** MC KESSON DRUG [REDACTED]

**Payee Bank Number:**

**Payee Account Number:**

**Batch Number:**

**Transaction Number:** 186248

**Effective Date:** 07-15-2015

**Payment Method:** FWT

**Transaction Amount:** \$1,098,919.73

**Status Message:** OK - Transaction Accepted

## **Batch Summary:**

## **824 Application Advice Report**

**Payor Bank Name:** WFNDEBI01

**Transaction Date:** 07-16-2015

**Transaction Time:** 14:06

### **Transaction Detail:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Payee Name:** MC KESSON DRUG [REDACTED]  
**Payee Bank Number:**  
**Payee Account Number:**  
**Batch Number:**  
**Transaction Number:** 186775  
**Effective Date:** 07-16-2015  
**Payment Method:** FWT  
**Transaction Amount:** \$883,260.71  
**Status Message:** OK - Transaction Accepted

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Batch Summary:**

## **824 Application Advice Report**

**Payor Bank Name:** WFNDEBI01

**Transaction Date:** 07-17-2015

**Transaction Time:** 13:02

### **Transaction Detail:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



[REDACTED]

**Payee Name:** MC KESSON DRUG [REDACTED]

**Payee Bank Number:**

**Payee Account Number:**

**Batch Number:**

**Transaction Number:** 186798

**Effective Date:** 07-17-2015

**Payment Method:** FWT

**Transaction Amount:** \$830,735.91

**Status Message:** OK - Transaction Accepted

[REDACTED]

[REDACTED]

**Batch Summary:**

# **EXHIBIT F**

**Aleman, Pat**

---

**From:** Workman, Claire [Claire.Workman@McKesson.com]  
**Sent:** Wednesday, June 17, 2015 9:00 AM  
**To:** Aleman, Pat  
**Cc:** Hauf, Lisa; Korbish, Debbie; Page, Robin; Klug, Mary; Haynes, Cathy; Towsley, Jenifer; Korbish, Debbie; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise  
**Subject:** A&P\_Pathmark weekly report for 06.07.15-06.13.15 Due 06.19.15  
**Attachments:** AnP\_Pathmark 06.07.15-06.13.15 Due 06.19.15.xls; GX Chain 013-940 Dating Report\_17062015\_Report.xls  
**Categories:** Red Category

Good morning Pat,

Attached are the A&P / Pathmark reports for week ending 06/13/15. Doc dates are 06/07/15 through 06/13/15.

Payment in the amount of \$3,909,379.62 is due Friday, 06/19/15. The generic total is \$802,725.96 and is due on 07/24/15.

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center  
McKesson Pharmaceutical  
1220 Senlac Drive  
Carrollton TX 75006

972-389-3392 Tel  
972-446-5782 Fax

# INVOICE BATCH COVER

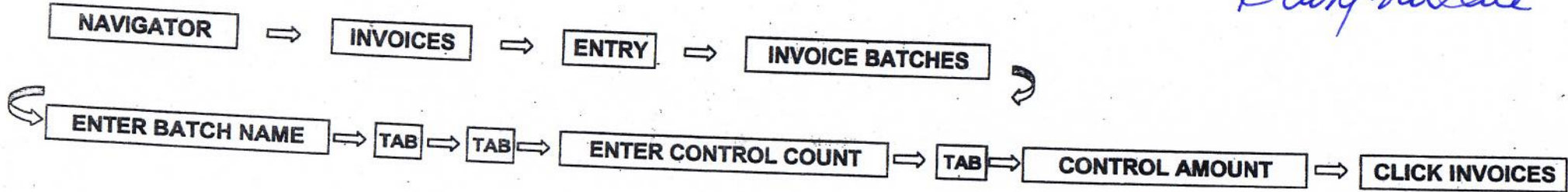
DATE 6/17/15

BATCH NAME									
0	6	1	7	1	5	2	2	3	6
M	M	D	D	Y	Y	B	A	T	C

PREPARED BY P. Aleman

APPROVED BY Mary E. Kelly  
Danny Salas

TO ENTER AN INVOICE BATCH:



CONTROL

INVOICE COUNT

2

AMOUNT

\$4,712,105.58

P. Aleman  
6/17/15

ACTUAL

INVOICE COUNT

2

AMOUNT

\$4,712,105.58

6/18/15  
KA

Page 1



**Aleman, Pat**

---

**From:** Workman, Claire [Claire.Workman@McKesson.com]  
**Sent:** Wednesday, June 24, 2015 9:03 AM  
**To:** Aleman, Pat  
**Cc:** Hauf, Lisa; Korbish, Debbie; Page, Robin; Klug, Mary; Haynes, Cathy; Towsley, Jenifer; Korbish, Debbie; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise  
**Subject:** A&P\_Pathmark weekly report for 06.14.15-06.20.15 Due 06.26.15  
**Attachments:** AnP\_Pathmark 06.14.15-06.20.15 Due 06.26.15.xls; Copy of GX Chain 013-940 Dating Report\_24062015\_Report.xls

Good morning Pat,

Attached are the A&P / Pathmark reports for week ending 06/20/15. Doc dates are 06/14/15 through 06/20/15.

Payment in the amount of \$3,700,520.91 is due Friday, 06/26/15. The generic total is \$779,140.00 and is due on 07/31/15.

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center  
McKesson Pharmaceutical  
1220 Senlac Drive  
Carrollton TX 75006

972-389-3392 Tel  
972-446-5782 Fax  
[claire.workman@mckesson.com](mailto:claire.workman@mckesson.com)

# INVOICE BATCH COVER

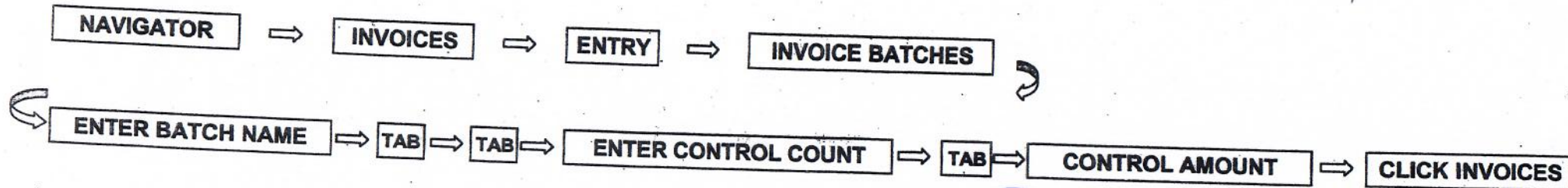
DATE 6/24/15

BATCH NAME										
0	6	2	4	1	5	2	2	4	0	5
M	M	D	D	Y	Y	B	A	T	C	H

PREPARED BY P. Aleman

APPROVED BY Mary E. Klug  
Daisy Sanchez

TO ENTER AN INVOICE BATCH:



CONTROL

INVOICE COUNT  
2

AMOUNT  
\$ 4,479,660.91

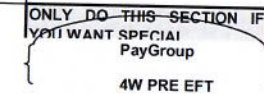
ACTUAL

INVOICE COUNT  
2

AMOUNT  
\$ 4,479,660.91

P. Aleman  
6/24/15

APPROVED BY \_\_\_\_\_



TO CREATE A SEPARATE CHECK FOR A PARTICULAR INVOICE, CLICK THE FOLDER TOOLS ICON ON THE TOOLBAR, THEN CLICK ON THE "SHOW FIELD ICON" ON THE POP UP MENU, THEN SELECT PAY ALONE FROM THE DROP DOWN LIST AND CLICK OK. ONCE THE PAY ALONE FIELD APPEARS ON THE INVOICE FORM SELECT THE CORRESPONDING CK BOX FOR THE INVOICE TO BE PAID SEPARATELY.

IF THE REQUIRED DUE DATE FOR THE INVOICE IS DIFFERENT THEN THE DEFAULTED DUE DATE, THEN CLICK THE SCHEDULED PAYMENTS BUTTON AND ENTER THE CORRECT DUE DATE. ALSO IF THE CASH DISCOUNT AMOUNT NEEDS TO BE CHANGED YOU WOULD MAKE THE ADJUSTMENT ON THE SCHEDULED PAYMENTS FORM. THEN CLOSE THE

TO START NEXT INVOICE CLOSE DISTRIBUTION FORM, THEN CLICK ON THE NEXT LINE OF THE INVOICE FORM AND START OVER. WHEN ALL INVOICES HAVE BEEN ENTERED CLOSE THE INVOICE FORM AND VERIFY THAT YOUR ACTUAL

WHEN DISTRIBUTION  
TOTAL MATCHES INVOICE  
TOTAL CLICK THE SAVE

**\$ 4,479,660.91**



**Aleman, Pat**

---

**From:** Evans, Kimberly [Kimberly.Evans@McKesson.com]  
**Sent:** Wednesday, July 01, 2015 10:45 AM  
**To:** Aleman, Pat  
**Cc:** Hauf, Lisa; Korbish, Debbie; Page, Robin; Klug, Mary; Haynes, Cathy; Towsley, Jenifer; Korbish, Debbie; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise; Workman, Claire  
**Subject:** A&P\_Pathmark weekly report for 06.21.15-06.27.15 Due 07.03.15  
**Attachments:** AnP\_Pathmark 06.21.15-06.27.15 Due 07.03.15.xls; GX Chain 013-940 Dating Report\_01072015\_Report (2).xls

Good morning Pat,

Attached are the A&P / Pathmark reports for week ending 06/27/15. Doc dates are 06/21/15 through 06/27/15.

Payment in the amount of \$ \$ 4,069,543.77 is due Friday, 07/03/15. The generic total is \$846,593.47 and is due on 08/07/15.

Thank you,

**Kimberly Evans**

Team Lead

Accounts Receivable Management

Quote to Cash Solutions

972-446-5462 telephone

916-267-6210 facsimile

**McKesson Corporation**

**McKesson Financial Center**

1220 Senlac Drive

Carrollton, Texas 75006

[www.McKesson.com](http://www.McKesson.com)

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# INVOICE BATCH COVER

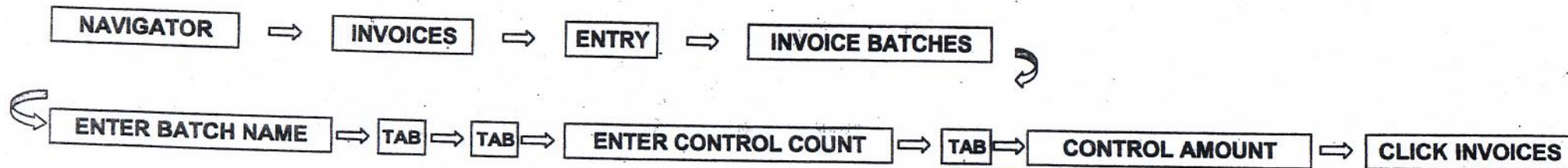
Main Document

DATE 7/1/15

BATCH NAME										
0	7	0	1	1	5	2	2	4	4	5
M	M	D	D	Y	Y	B	A	T	C	H

PREPARED BY P. Aleman  
 APPROVED BY Mary Sklar  
7/1/15

TO ENTER AN INVOICE BATCH:



CONTROL

INVOICE COUNT

2

AMOUNT

\$ 4,916,137.24

P. Aleman  
7/1/15

ACTUAL

INVOICE COUNT

2

AMOUNT

\$ 4,916,137.24

7/2/15





**Aleman, Pat**

---

**From:** Workman, Claire [Claire.Workman@McKesson.com]  
**Sent:** Wednesday, July 08, 2015 8:54 AM  
**To:** Aleman, Pat  
**Cc:** Hauf, Lisa; Korbish, Debbie; Page, Robin; Klug, Mary; Haynes, Cathy; Towsley, Jenifer; Korbish, Debbie; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise  
**Subject:** A&P\_Pathmark weekly report for 06.28.15-07.04.15 Due 07.09.15  
**Attachments:** AnP\_Pathmark 06.28.15-07.04.15 Due 07.10.15.xls; Copy of GX Chain 013-940 Dating Report\_08072015\_Report.xls

Good morning Pat,

Attached are the A&P / Pathmark reports for week ending 07/04/15. Doc dates are 06/28/15 through 07/04/15.

Payment in the amount of \$3,504,264.07 is due Friday, 07/10/15. The generic total is \$847,107.43 and is due on 08/14/15.

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center  
McKesson Pharmaceutical  
1220 Senlac Drive  
Carrollton TX 75006

972-389-3392 Tel  
972-446-5782 Fax  
[claire.workman@mckesson.com](mailto:claire.workman@mckesson.com)

# INVOICE BATCH COVER

DATE 7-8-15

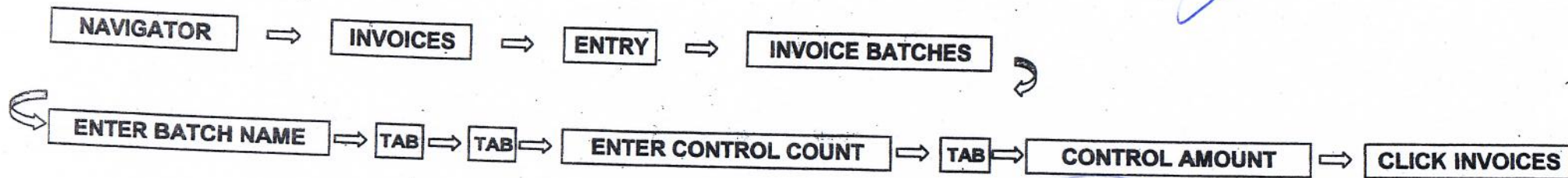
BATCH NAME									
0	7	0	8	1	5	2	2	4	7
M	M	D	D	Y	Y	B	A	T	C

PREPARED BY P. Aleman

APPROVED BY Daisy Sanchez

Baker

TO ENTER AN INVOICE BATCH:



P. Aleman  
7/8/15

CONTROL

INVOICE COUNT  
2

AMOUNT  
\$4,351,371.50

ACTUAL

INVOICE COUNT  
2

AMOUNT  
\$4,351,371.50

7/8/15  
VA

Page 1



# INVOICE BATCH COVER

DATE 7/15/15

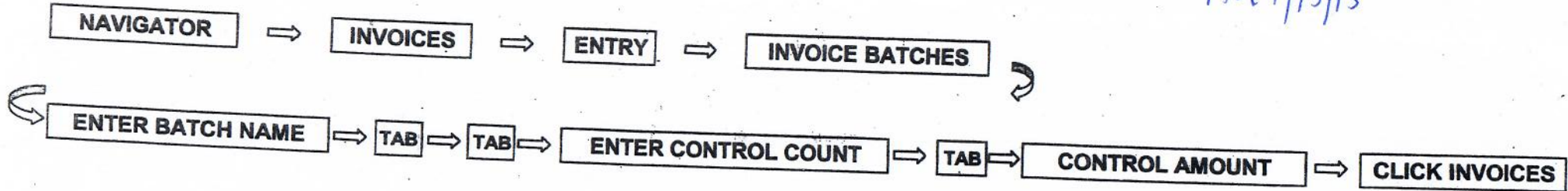
BATCH NAME									
0	7	1	5	1	5	2	2	3	1
M	M	D	D	Y	Y	B	A	T	C

PREPARED BY P. Aleman

APPROVED BY Mary E. Kelly

Per 7/15/15

TO ENTER AN INVOICE BATCH:



CONTROL

INVOICE COUNT  
2

AMOUNT  
\$ 5,920,074.39

P. Aleman  
7/15/15

ACTUAL

INVOICE COUNT  
2

AMOUNT  
\$ 5,920,074.39

7/16/15  
KA





**Aleman, Pat**

---

**From:** Workman, Claire [Claire.Workman@McKesson.com]  
**Sent:** Wednesday, July 15, 2015 9:56 AM  
**To:** Aleman, Pat; Baker, Joan  
**Cc:** Page, Robin; Klug, Mary; Towsley, Jenifer; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise; Towsley, Jenifer  
**Subject:** A&P\_Pathmark weekly report for 07.05.16-07.11.15 Due 07.17.15  
**Attachments:** AnP\_Pathmark 07.05.15-07.11.15 Due 07.17.15.xls; Copy of GX Chain 013-940 Dating Report\_15072015\_Report.xls

Good morning Pat,

Attached are the A&P / Pathmark reports for week ending 07/11/15. Doc dates are 07/05/15 through 07/11/15.

Payment in the amount of \$5,000,563.27 is due Friday, 07/17/15. The generic total is \$919,511.12 and is due on 08/21/15.

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center  
McKesson Pharmaceutical  
1220 Senlac Drive  
Carrollton TX 75006

972-389-3392 Tel  
972-446-5782 Fax  
[claire.workman@mckesson.com](mailto:claire.workman@mckesson.com)

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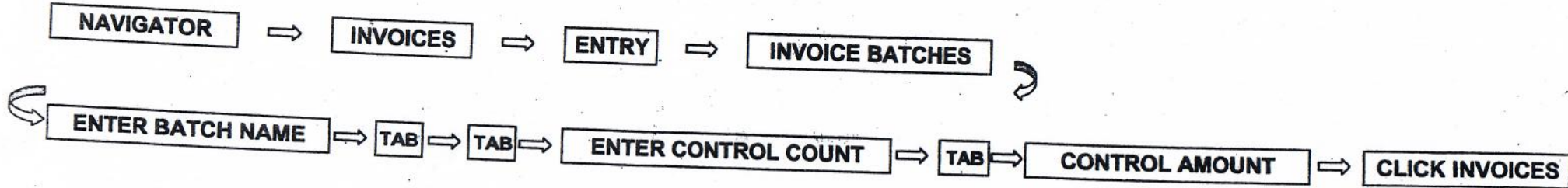
# INVOICE BATCH COVER

DATE 7/20/15

BATCH NAME									
0	7	2	3	1	5	2	2	3	4
M	M	D	D	Y	Y	B	A	T	C

PREPARED BY P. Aleman  
APPROVED BY May E. Blaz

TO ENTER AN INVOICE BATCH:



CONTROL

INVOICE COUNT

1
---

AMOUNT

\$ 883298.31
--------------

ACTUAL

INVOICE COUNT

1
---

AMOUNT

\$ 883298.31
--------------

*[Signature]*

7/20/15  
K2





**Aleman, Pat**

---

**From:** Workman, Claire [Claire.Workman@McKesson.com]  
**Sent:** Monday, July 20, 2015 9:21 AM  
**To:** Aleman, Pat; Baker, Joan  
**Cc:** Klug, Mary; Towsley, Jenifer; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise; Irigavarapu, Lalitha; Page, Robin  
**Subject:** A&P\_Pathmark daily report for 07.17.15-07.19.15 Due 07.20.15  
**Attachments:** AnP\_Pathmark 07.17.2015-07.19.2015 Due 07.20.15.xls

Good morning Pat,

Attached are the A&P / Pathmark report for day ending 07/19/15. Doc dates are 07/17/15 through 07/19/15.

Payment in the amount of \$883,298.31 is due today, 07/20/15. Please provide me the confirmation # once wire has been initiated.

See wire instructions below for your convenience.

**Wire Payments**

Listed below are the new **WIRE INSTRUCTIONS (only) (NOT ACH CREDIT INSTRUCTIONS)**.  
Please make sure the customer is asking for WIRE Instructions and not ACH Instructions.

**BANK NAME:**

**Bank of America, Concord, CA**

**Transit Routing Number:**

**Account Number:**

**Account Name:**

**CGSF Funding Corporation,  
An indirect subsidiary of McKesson, Inc.**

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center  
McKesson Pharmaceutical  
1220 Senlac Drive  
Carrollton TX 75006

972-389-3392 Tel  
972-446-5782 Fax  
[claire.workman@mckesson.com](mailto:claire.workman@mckesson.com)

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# EXHIBIT G

Vendor		Invoice		
Number	Vendor Name	Invoice Number	Invoice Date	Amount
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(280.42)
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(8,949.88)
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(15,434.60)
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(1,301.86)
113408	Mc Kesson Drug Co	061315-GEN	06/13/15	802,725.96
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(51,855.93)
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(84,206.22)
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(15.57)
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(4,653.54)
113408	Mc Kesson Drug Co	Medturns-JUNE\I27222269	06/13/15	(4,644.38)
113408	Mc Kesson Drug Co	062015-GEN	06/20/15	779,140.00
113408	Mc Kesson Drug Co	062715-GEN	06/27/15	846,593.47
113408	Mc Kesson Drug Co	070415-GEN	07/04/15	847,107.43
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(614.43)
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(12,202.94)
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(20,489.19)
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(2,752.66)
113408	Mc Kesson Drug Co	071115-GEN	07/11/15	919,511.12
113408	Mc Kesson Drug Co	07112015\I27412911	07/11/15	(109.48)
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(72,791.35)
113408	Mc Kesson Drug Co	07112015\I27412911	07/11/15	(437.92)
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(115,385.83)
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(2,938.62)
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(4,165.78)
113408	Mc Kesson Drug Co	Medturns-July\I27390819	07/11/15	(10,370.98)
113408	Mc Kesson Drug Co	7192015	07/19/15	883,298.31
113408	Mc Kesson Drug Co	C#06-012 ONE STOP P06	07/19/15	(455,043.98)
113408	Mc Kesson Drug Co	C#06-11 BRAND P06	07/19/15	(158,678.36)
113408	Mc Kesson Drug Co	C#07-008 BRAND P07	07/19/15	(146,133.11)
113408	Mc Kesson Drug Co	C#07-009 ONE STOP PART	07/19/15	(240,144.55)



# EXHIBIT H

Exhibit H - Filed Under Seal Pursuant to  
Order dated September 9, 2019  
[Doc. No. 33]

# EXHIBIT I

McKesson Drug Co  
503B9 Claim

Invoice Date		Amount
	7/4/2015	847,107.43
	7/11/2015	919,511.12
	7/19/2015	883,298.31
Total Unpaid		<u>2,649,916.86</u>
Extension Fee		(1,000,000.00)
Net Unpaid		<u>1,649,916.86</u>
Medturns-July	7/11/2015	614.43
	7/11/2015	12,202.94
	7/11/2015	20,489.19
	7/11/2015	2,752.66
	7/11/2015	109.48
	7/11/2015	72,791.35
	7/11/2015	437.92
	7/11/2015	115,385.83
	7/11/2015	2,938.62
	7/11/2015	4,165.78
	7/11/2015	10,370.98
		242,259.18
Remaining 503B9 Claim		<u>1,407,657.68</u>

# **EXHIBIT J**

## **824 Application Advice Report**

**Payor Bank Name:** WFNDEBI01

**Transaction Date:** 07-02-2015

**Transaction Time:** 13:30

### **Transaction Detail:**

**Payee Name:** MC KESSON DRUG C

**Payee Bank Number:**

**Payee Account Number:**

**Batch Number:** 091000017458111

**Transaction Number:** 184266

**Effective Date:** 07-03-2015

**Payment Method:** ACH

**Transaction Amount:** \$859,138.86

**Status Message:** OK - Transaction Accepted

**Payee Name:** MC KESSON DRUG C

**Payee Bank Number:**

**Payee Account Number:**

**Batch Number:** 091000017458110

**Transaction Number:** 184265

**Effective Date:** 07-03-2015

**Payment Method:** ACH

**Transaction Amount:** \$4,069,543.77

**Status Message:** OK - Transaction Accepted

## **824 Application Advice Report**

**Payor Bank Name:** WFNDEBI01

**Transaction Date:** 07-09-2015

**Transaction Time:** 13:30

### **Transaction Detail:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Payee Name:** MC KESSON DRUG C  
**Payee Bank Number:**  
**Payee Account Number:**  
**Batch Number:** 091000011947761  
**Transaction Number:** 185435  
**Effective Date:** 07-10-2015  
**Payment Method:** ACH  
**Transaction Amount:** \$3,504,264.07  
**Status Message:** OK - Transaction Accepted

**Payee Name:** MC KESSON DRUG C  
**Payee Bank Number:**  
**Payee Account Number:**  
**Batch Number:** 091000011947760  
**Transaction Number:** 185434  
**Effective Date:** 07-10-2015  
**Payment Method:** ACH  
**Transaction Amount:** \$865,317.11  
**Status Message:** OK - Transaction Accepted

[REDACTED]

[REDACTED]



# EXHIBIT K

**Aleman, Pat**

---

**From:** Workman, Claire [Claire.Workman@McKesson.com]  
**Sent:** Wednesday, July 15, 2015 9:56 AM  
**To:** Aleman, Pat; Baker, Joan  
**Cc:** Page, Robin; Klug, Mary; Towsley, Jenifer; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise; Towsley, Jenifer  
**Subject:** A&P\_Pathmark weekly report for 07.05.16-07.11.15 Due 07.17.15  
**Attachments:** AnP\_Pathmark 07.05.15-07.11.15 Due 07.17.15.xls; Copy of GX Chain 013-940 Dating Report\_15072015\_Report.xls

Good morning Pat,

Attached are the A&P / Pathmark reports for week ending 07/11/15. Doc dates are 07/05/15 through 07/11/15.

Payment in the amount of \$5,000,563.27 is due Friday, 07/17/15. The generic total is \$919,511.12 and is due on 08/21/15.

Thank you,

**Claire Workman**  
Accounts Receivable

**McKesson Corporation**  
McKesson Financial Center  
McKesson Pharmaceutical  
1220 Senlac Drive  
Carrollton TX 75006

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# **EXHIBIT L**

**Aleman, Pat**

---

**From:** Workman, Claire [Claire.Workman@McKesson.com]  
**Sent:** Monday, July 20, 2015 9:21 AM  
**To:** Aleman, Pat; Baker, Joan  
**Cc:** Klug, Mary; Towsley, Jenifer; Fox, Patti; Compuesto, Aimee; Voirin, Courtney; Evans, Kimberly; Hughes, Erin; Joslyn, Denise; Iragavarapu, Lalitha; Page, Robin  
**Subject:** A&P\_Pathmark daily report for 07.17.15-07.19.15 Due 07.20.15  
**Attachments:** AnP\_Pathmark 07.17.2015-07.19.2015 Due 07.20.15.xls

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**Wire Payments**

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**Transit Routing Number:**

**Account Number:**

**Account Name:**

**CGSF Funding Corporation,  
An indirect subsidiary of McKesson, Inc.**

Thank you,

**Claire Workman**  
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